INDIANA TAX COURT

Cases Transmitted Week of 4/23/07

Name: <u>United Parcel Service v. Ind. Dept. of State Revenue</u>

Case No. 49T10-0704-TA-24

Date Filed: 4/20/07

Attorneys: Gene F. Price, Joshua T. Rose

FROST BROWN TODD LLC 120 W. Spring St. Ste. 400 New Albany, IN 47150 (812) 948-2800

Type of Tax: Income - taxpayer challenges whether certain affiliated insurance companies should be excluded from

taxpayer's worldwide combined unitary return and therefore are owed a refund.